

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

**FREDDA LEVITT, a limited partner of Lipper
Convertibles, L.P., on behalf of herself and all
other similarly situated,**

Plaintiffs,

v.

PRICEWATERHOUSECOOPERS, LLP,

Defendants.

No. 04 CV 5179 (RO)

DECLARATION OF R. JOSEPH BARTON

I, R. Joseph Barton, hereby declare the following under penalty of perjury:

1. I am an associate in the law firm of Cohen, Milstein, Hausfeld & Toll, P.L.L.C., one of Lead Counsel for Plaintiff Levitt in this action. I have been admitted to practice *pro hac vice* in this action.

2. I submit this Declaration in connection with Plaintiff's Reply Memorandum in Support of her Motion For Class Certification and in Plaintiff's Memorandum in Opposition to Defendant PricewaterhouseCoopers LLP's Motion for Partial Summary Judgment.

3. Attached hereto are true and correct copies of the following documents:

Exhibit A: The complaint in *Morgado Family Partners et al. v. Lipper et al.*, No. 02-604396 (the "*Morgado* action") filed in the Supreme Court of the State of New York on December 4, 2002;

- Exhibit B: An Order in *Richard A. Williamson v. PriceWaterhouseCoopers, LLP*, No. 602106/2004 (the “Trustee’s action”) (N.Y. Sup. Ct.) dated March 18, 2005;
- Exhibit C: The Order granting class certification in the *Morgado* action dated June 15, 2005.
- Exhibit D: Letter dated April 14, 2005 to R. Joseph Barton, counsel for Plaintiff Levitt, from Joshua Cutler, counsel for Defendant PricewaterhouseCoopers, enclosing 10 boxes of documents from PricewaterhouseCoopers in this action;
- Exhibit E: Martindale-Hubbell listing for Sharene D. Hannon as it appeared on www.martindale.com on June 23, 2005;
- Exhibit F: The amended complaint entitled *CILP Associates, L.P. v. Lipper Convertibles, L.P.*, No. 03-2632, filed in the United States District Court for the Southern District of New York on May 25, 2005;
- Exhibit G: The Order in *Jones v. Pricewaterhouse Coopers, LLP*, No. 602962/2003 (N.Y. Sup. Ct.) dated Nov. 5, 2004;
- Exhibit H: Document entitled “Report of Independent Accountants” by PricewaterhouseCoopers dated February 26, 2001, bearing bates-numbers LIP-00-MM-00511 - LIP-00-MM-00525 **[Filed Under Seal]**;
- Exhibit I: Document entitled “Report of Independent Accountants” by PricewaterhouseCoopers dated February 25, 2000, bearing bates-

numbers LIP-99-MM-00243 - LIP-99-MM-00262 **[Filed Under Seal]**;

Exhibit J: Document entitled "Report of Independent Accountants" by PricewaterhouseCoopers dated February 24, 1999, bearing bates-numbers LIP-98-MM-00033 - LIP-98-MM-00046 **[Filed Under Seal]**;

Exhibit K: Document entitled "Report of Independent Accountants" by PricewaterhouseCoopers dated February 26, 1998, bearing bates-numbers LIP-97-MM-00646 - LIP-97-MM-00659 **[Filed Under Seal]**;

Exhibit L: Document entitled "Report of Independent Accountants" by PricewaterhouseCoopers dated February 27, 1997, bearing bates-numbers LIP-96-MM-0029 - LIP-96-MM-00042 **[Filed Under Seal]**;

Exhibit M: Lipper Convertibles, L.P., Private Offering Memoranda dated September 30, 1997, bearing bates-numbers LEVITT 03459 - LEVITT 03515;


Exhibit N: Lipper Convertibles, L.P., Private Offering Memoranda dated August 1, 2001;

Exhibit O: Fredda Levitt K-1 for year ended December 31, 2000, bearing bates-numbers LEVITT 03005 - LEVITT 03009 **[Filed Under Seal]**

- Exhibit P: Fredda Levitt K-1 for year ended December 31, 1999 bearing bates-numbers LEVITT 03000 - 03004 **[Filed Under Seal]**
- Exhibit Q: Fredda Levitt K-1 for year ended December 31, 1998 bearing bates-numbers LEVITT 02996 - LEVITT 02999 **[Filed Under Seal]**; and
- Exhibit R: Letter dated June 27, 2005 to R. Joseph Barton, counsel for Plaintiff Levitt, from Joshua Cutler, counsel for Defendant PricewaterhouseCoopers enclosing chart listing limited partners who have participated in proceedings concerning Lipper Convertibles.

The foregoing is true to the best of my knowledge and belief.

Dated: June 27, 2005



R. Joseph Barton